

S3V VASCULAR TECHNOLOGIES LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	S3V VASCULAR TECHNOLOGIES LIMITED	
Corporate identity number	U33112KA2011PLC059915	
Permanent account number of entity	AAQCS2303F	
Address of registered office of company	Plot No. 65/D4, Hootagalli Industrial Area Hootagalli, Mysore, Mysuru, Karnataka, India, 570018	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	136	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	08/09/2024	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	Plot No. 65/D4, Hootagalli Industrial Area Hootagalli, Mysore, Mysuru, Karnataka, India, 570018	
Name of city of place of maintenance of computer servers (storing accounting data)	Mysuru	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Karnataka	
Pin code of place of maintenance of computer servers (storing accounting data)	570018	
Name of district of place of maintenance of computer servers (storing accounting data)	Mysuru	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	9849019432	

Disclosure of principal product or services [Table]**..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9018
Description of product or service category	INSTRMNTS & APPLNCS USED I N MDCL,SURGCL, DNTL/VTRNRY SCNCS,INCL SCNTGRPHC A P P R T S ELCTRO-MDCL APPRTS & SIGHT-TSTNG INSTRMNT
Turnover of product or service category	1,49,274.81
Highest turnover contributing product or service (ITC 8 digit) code	90183990
Description of product or service	Drug Eluting Stent
Turnover of highest contributing product or service	1,49,274.81

[400400] Disclosures - Directors report**Details of material contracts/arrangements/transactions at arm's length basis [Table]****..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Mr. Nagarada Gadde Srivatsa Sarang	Mrs. Puja Balaji
Nature of related party relationship	Director or his relative	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]		
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]		
Name of related party	Mr. Nagarada Gadde Srivatsa Sarang	Mrs. Puja Balaji
Nature of related party relationship	Director or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	office or place of profit	office or place of profit
Duration of material contracts/arrangements/transactions with related party	In employment	In employment
Dates of approval of material contracts/arrangements/transactions with related party by board	17/05/2023	17/05/2023
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes

Details of directors signing board report [Table]**..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing board report [Axis]	1
	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	B A D A R I N A R A Y A N
Last name of director	N A G A R A D A G A D D E
Designation of director	Whole Time Director &CEO
Director identification number of director	00569510
Date of signing board report	08/09/2024

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per Annexure -Directors Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Annexure -Directors Report
Disclosures relating to amount recommended to be paid as dividend	As per Annexure -Directors Report
Details regarding energy conservation	As per Annexure -Directors Report
Details regarding technology absorption	As per Annexure -Directors Report
Details regarding foreign exchange earnings and outgo	As per Annexure -Directors Report
Disclosures in director's responsibility statement	As per Annexure -Directors Report
Details of material changes and commitment occurred during period affecting financial position of company	As per Annexure -Directors Report
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Annexure Report -Directors
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Annexure Report -Directors
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	08/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Annexure Report -Directors
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per Annexure Report -Directors
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per Annexure Report -Directors
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per Annexure Report -Directors
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	N o t Applicable
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As per Annexure Report -Directors
Disclosure of change in nature of business [TextBlock]	As per Annexure Report -Directors
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per Annexure Report -Directors
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	N o t Applicable
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per Annexure Report -Directors
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per Annexure Report -Directors
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As per Annexure Report -Directors
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per Annexure Report -Directors
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	As per Annexure Report -Directors
Number of meetings of board	9

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To

The Members,

Your Directors have pleasure in presenting the 13 th Annual Report of your Company together with the Audited Financial Statement for the Financial Year ended 31 st March, 2024.

BUSINESS REVIEW & STATE OF COMPANY'S AFFAIRS:

Your Company achieved a turnover of Rs. 149,274.81 thousands as against Rs. 188,988.44 thousands in the previous financial year. The Company has registered a Net loss of Rs. 31,962.33 thousands as against a profit after tax of Rs. 5,616.73 thousands during the previous financial year. Despite the below average financial performance, your Company was able to successfully enter large corporate hospitals this financial year.

FINANCIAL SUMMARY AND HIGHLIGHTS:

(in Rs. Thousands)

Particulars	Current Year 2023-2024	Previous Year 2022-2023
Income from Operations	149,274.81	188,988.44
Gross Receipts (including other Income)	151,549.24	189,798.02
Less: Total Expenditure	182,118.89	183,272.45
Profit/(Loss) before taxation for the year	(30,569.65)	6,525.57
Less: Current tax Expenses	-	-
Less: Deferred Tax Liability/Asset	1,392.67	908.84
Profit/(Loss) after taxation for the year	(31,962.33)	5,616.73

DETAILS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANY

The company does not have any holding, subsidiary, associate or joint venture company.

CHANGE IN NATURE OF BUSINESS

During the year, there is no change in nature of business carried on by the Company.

DIVIDEND:

The Company had allotted 0.01% Non-cumulative Compulsorily Convertible Preference Shares on 13.03.2024 and 26.03.2024. As a result, no dividend was declared for the current year but dividends will be declared in subsequent years.

TRANSFER TO RESERVES:

The Company has not transferred any amount to reserves during the year.

BUSINESS REVIEW:

The company is making efforts to improve the business and your Directors are optimistic of better performance during the year.

SHARE CAPITAL STRUCTURE:

During the Year, the following capital changes are occurred.

The Company has allotted 148410 Equity shares at a face value of Rs. 10/- each share at a premium of Rs. 166/- per share amounting to Rs.176/- to the existing shareholders of the Company by way of Private Placement on 15.07.2023.

The Company has allotted 164790 Equity shares at a face value of Rs. 10/- each share at a premium of Rs. 166/- per share amounting to Rs.176/- to the existing shareholders of the Company by way of Private Placement on 08.08.2023.

The Company has allotted 28410 Equity shares at a face value of Rs. 10/- each share at a premium of Rs. 166/- per share amounting to Rs.176/- to the New shareholders of the Company by way of Private Placement on 11.08.2023 .

The Company has allotted 28410 at a face value of Rs. 10/- each share at a premium of Rs. 166/- per share amounting to Rs.176/- to the existing shareholders of the Company by way of Private Placement on 14.09.2023 .

The authorised share capital of the Company has been increased from Rs. 19,00,00,000 divided into 1,90,00,000 equity shares of Rs. 10 each to Rs.25,00,00,000 divided into 1,90,00,000 equity shares of Rs. 10 each; and 60,00,000 Compulsorily Convertible Preference Shares (CCPS) of Rs. 10 each during the year at the Extraordinary General Meeting held on 22.01.2024.

The Company has allotted 5109183 0.01% Non-cumulative Compulsorily Convertible Preference Shares at a face value of Rs. 10/- each share at a premium of Rs. 166/- per share amounting to Rs.176/- to the shareholders of the Company by way of Private Placement on 13.03.2024, one Non-cumulative Compulsorily Convertible Preference Shares will be converted to one equity shares with no additional conversion price

The Company has allotted 480123 0.01% Non-cumulative Compulsorily Convertible Preference Shares at a face value of Rs. 10/- each share at a premium of Rs. 166/- per share amounting to Rs.176/- to the shareholders of the Company by way of Private Placement on 26.03.2024.

Accordingly, authorised share capital of the Company is Rs. 25,00,00,000 divided into 1,90,00,000 equity shares of Rs. 10 each; and 60,00,000 Compulsorily Convertible Preference Shares (CCPS) of Rs. 10 each and paid-up equity share capital of the Company. The paid up capital of the Company is increased from 1,32,19,264 Equity shares to 13,589,284 Equity shares and 5,589,306 0.01% Non-cumulative Compulsorily Convertible Preference shares.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Directors and Key Managerial Personnel as on the date of report:

Name of the Directors/KMP	Designation	DIN
Badari Narayan Nagarada Gadde	Whole Time Director &CEO (with effect from 23.12.2023)	00569510
Vijaya Gopal Nagarada Gadde	Managing Director	03490341
Nagarada Gadde Vishnu Shreyas	Whole Time Director & CFO	06949149
Narayan Kalindhi	Director	03484025
Narendra Kumar Srisrimal	Director	01868425
Prithi Sureka Mummidi	Independent Director	09632648
Veeresham Ciddi	Independent Director	09630830
Venkateswara Gowtama Mannava	Director (with effect from 24.11.2023)	07628039
Dip Kishore Sen	Additional Director in the category of Nominee Director (with effect from 15.04.2024)	03554707
Govindan Ramaswamy	Additional Director in the category of Independent Director (with effect from 15.04.2024)	05148785
Anuj Mehta	Company Secretary	-

The Board is duly constituted and the following changes took place in the constitution of the Board during the year.

The appointment of Mr. Venkateswara Gowtama Mannava (DIN: 07628039), as Director of the Company was approved in the Annual General Meeting held on 24.11.2023.

Mr. Badari Narayan Nagarada Gadde (DIN: 00569510), Whole Time Director was appointed as Chief Executive Officer of the Company at the Board Meeting held on 23.12.2023.

Pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Vijaya Gopal Nagaradagadde (DIN: 03490341) Managing Director, retires by rotation at the ensuing Annual General Meeting and being eligible, has offered himself for re-appointment. The Board recommends his re-appointment .

Pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Nagarada Gadde Vishnushreyas (DIN: 06949149) Whole Time Director and CFO, retires by rotation at the ensuing Annual General Meeting and being eligible, has offered himself for re-appointment. The Board recommends his re-appointment .

Mr. Dip Kishore Sen (DIN: 03554707) was appointed as an Additional Director of the Company with effect from 15.04.2024 and the said appointment is to be approved by the shareholders in the ensuing Annual General Meeting, Accordingly, a necessary resolution in this behalf is set out at items no.6 of the notice convening the ensuing Annual General Meeting for the Shareholders' approval.

Mr. Govindan Ramaswamy (DIN: 05148785) was appointed as an Additional Director of the Company with effect from 15.04.2024 and the said appointment is to be approved by the shareholders in the ensuing Annual General Meeting, Accordingly, a necessary resolution in this behalf is set out at items no.5 of the notice convening the ensuing 13 th Annual General Meeting for the Shareholders' approval.

STATUTORY AUDITORS:

M/s. P. Murali & Co., (Firm Reg.no: 007257S), Chartered Accountants are the statutory auditors of the Company hold the office up to the ensuing Annual General Meeting of the Company and being resigned from the Company for their completion of the term.

The Audit Committee at their meeting held on 08.09.2024 considered and recommended to the Board for the appointment of M/s. M S K C & Associates (Firm Reg. No. 001595S), Chartered Accountant as Statutory Auditors of the company for a further period of 5 years from 01.04.2024 to 31.03.2029.

The Board of Directors at their meeting held on 08.09.2024 considered and recommended the appointment of M/s. M S K C & Associates (Firm Reg. No. 001595S), Chartered Accountant as Statutory Auditors of the company for a further period of 5 years from 01.04.2024 to 31.03.2029.

Accordingly, consent has been received from M/s. M S K C & Associates. (Firm Reg. No. 001595S), Chartered Accountant, that their appointment, if made, would be within the limits specified under section 143 (3)(g) of the Companies Act, 2013. They have further confirmed that they are not disqualified to be appointed as Statutory Auditors in terms of the provisions of Section 139 and 141 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014.

Accordingly, a necessary resolution in this behalf is set out at item No. 4 of the notice convening the ensuing Annual General Meeting for shareholders' approval.

DEPOSIT:

During the year, the Company has not accepted any Deposits within the meaning of the provisions of Section 2 (31) of the Companies Act, 2013.

MONEY RECEIVED FROM DIRECTOR OR RELATIVE OF DIRECTOR

During the year, the Company has obtained unsecured loan amounting to Rs. 34,708.43 thousands from Mr. Badari Narayan Nagarada Gadde, Whole Time Director &CEO and Mrs. Narayan Kalindhi, Director of the Company.

ANNUAL RETURN:

Pursuant Section 92 (3) and Section 134(3) (a) of the Companies Act, 2013, the Company has placed a copy of Annual Return as at 31.03.2024 on the website of the Company www.s3vvascular.com .

BOARD MEETINGS AND ATTENDANCE:

During the year, 9 Board Meetings were held as per the details provided below:

S.No	Date of Board Meetings	No. of Directors entitled to attend the Meeting	No. of Directors attended the Meeting
1	17.05.2023	8	7
2	12.09.2023	8	6
3	21.10.2023	8	6
4	26.10.2023	8	6
5	28.11.2023	8	7
6	23.12.2023	8	7
7	30.12.2023	8	6
8	12.01.2024	8	8
9	21.02.2024	8	7

ATTENDANCE OF BOARD OF DIRECTORS:

S. No	Name of the Directors	No. of Meetings entitled to attend	No. of meetings attended
1	Vijaya Gopal Nagarada Gadde	9	9
2	Badari Narayan Nagarada Gadde	9	9
3	Nagarada Gadde Vishnu Shreyas	9	9
4	Narayan Kalindhi	9	8
5	Venketeswara Gowtama Mannava	9	9
6	Veeresham Ciddi	9	9
7	Prithi Sureka Mummidi	9	1
8	Narendra Kumar Srisrimal	9	6

AUDIT COMMITTEE:

During the year, 2 audit committee meetings were held as per the details provided below:

S.No	Date of Audit Committee Meetings	No. of members entitled to attend the Meeting	No. of members attended the Meeting
1	15.07.2023	3	2
2	21.10.2023	3	2

ATTENDANCE OF AUDIT COMMITTEE MEMBERS:

S. No	Name of the Committee Members	No. of Meetings entitled to attend	No. of meetings attended
1	Veeresham Ciddi	2	2
2	Badari Narayan Nagarada Gadde	2	2
3	Prithi Sureka Mummidi	2	0

NOMINATION AND REMUNERATION COMMITTEE:

During the year, 3 nomination and remuneration committee meetings were held as per the details provided below:

S.No	Date of Nomination and Remuneration Committee Meetings	No. of members entitled to attend the Meeting	No. of members attended the Meeting
1	15.05.2023	3	2
2	21.10.2023	3	3
3	23.12.2023	3	2

ATTENDANCE OF NOMINATION AND REMUNERATION COMMITTEE MEMBERS:

S. No	Name of the Committee Members	Entitled to attend	No. of meetings attended
1	Prithi Sureka Mummidi	3	2

2	Veeresham Ciddi	3	3
3	Venketeswara Gowtama Mannava	3	2

SEPARATE MEETING FOR AN INDEPENDENT DIRECTORS

Separate meeting of the independent directors was held on 21.02.2024 in terms of Schedule IV of the Companies Act 2013 and all the independent directors participated in the meeting.

STATEMENT ON DECLARATION BY INDEPENDENT DIRECTORS

Independent Directors have given declaration that they meet the criteria of independence as laid down under Section 149(6) and complied with the code as prescribed in Schedule IV of the Companies Act, 2013.

In terms of the Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, all Independent Directors of the Company have enrolled themselves on the Independent Directors Databank and will undergo the online proficiency self-assessment test within the specified timeline unless exempted under the aforesaid Rules.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS BY THE COMPANY:

During the year, the Company has not given any loan or guarantee or made any investments within the meaning of the provisions of Section 186 of the Companies Act, 2013.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

A) Conservation of energy:

(i) The steps taken or impact on conservation of energy: No specific energy measures were taken during the year. However, as a matter of social perception, energy conservation will be implemented in a phased manner.

(ii) The steps taken by the company for utilising alternate sources of energy:

(iii) The capital investment on energy conservation equipments: Nil

B) Technology absorption:

(i) The efforts made towards technology absorption: Integration of micro-coiling process and trial production of Neuro Aspiration catheters is in progress.

(ii) The benefits derived like product improvement, cost reduction, product development or import substitution:

Reduction in cost of hardware used in mechanical thrombectomy procedures for the treatment of brain stroke by 60%. Capabilities to manufacture critical electronic based medical catheters like FFR, IVUS, OCT Shockwave balloon catheters etc.

In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) :

the details of technology imported: Hydrophilic Coating Technology

the year of import: 2018

whether the technology been fully absorbed: Yes

if not fully absorbed, areas where absorption has not taken place, and the reasons thereof: Nil

(iv) The expenditure incurred on Research and Development: (Rs.in thousands)

Research & Development Expenses - Revenue	Rs. 57.406/-
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Research & Development Expenses – Capitalised Rs. 34,023.99/-

C) Foreign exchange earnings and Outgo: (Rs.in thousands)

Foreign exchange earnings : Nil

Foreign exchange outgo : Rs. 72023.83/-

ANNUAL EVALUATION BY THE BOARD OF ITS OWN PERFORMANCE AND THAT OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS

As required under section 178(2) of the Companies Act, 2013 and under Schedule IV to the Companies Act, 2013 on Code of Conduct for Independent Directors, a comprehensive exercise for evaluation of the performances of every individual director, of the Board as a whole and its committees and of the Chairperson of the company has been carried out by your company during the year under review.

DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES:

Not applicable to the Company as per the provisions of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

The particulars of transactions are entered into by the Company with related parties referred to in sub-Section (1) of Section 188 of the Companies Act, 2013 in Form No. AOC -2 is furnished as “Annexure A” to this report .

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

As per the policy, when considering the appointment and remuneration of Whole Time Directors, the Nomination & Remuneration Committee considers pay and employment conditions in the industry, merit and seniority of the person and the paying capacity of the Company.

The Board has formulated Policy on Directors' Appointment and Remuneration and the same is uploaded on the website of the Company.

MAINTENANCE OF COST RECORDS:

Not applicable to the Company as per the provisions of the Companies Act, 2013.

COST AUDITOR:

Not applicable to the Company as per the provisions of the Companies Act, 2013.

RISK MANAGEMENT POLICY:

The Management has devised Risk Management Policy considering the nature of industry and associated risks pertaining to the industry. The Management is overseeing the implementation of the Policy on regular basis. The same policy was uploaded on the website of the Company.

CORPORATE SOCIAL RESPONSIBILITY:

Not applicable to the Company as per the provisions of the Companies Act, 2013.

PREVENTION OF SEXUAL HARASSMENT AT THE WORK PLACE:

As per the requirements specified in the “The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013”, the Company is committed to provide a work environment that is free from sexual harassment. The Company has constituted the Internal Complaints Committee. During the year, the Company has not received any complaints.

MATERIAL CHANGES:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year as on 31.03.2024 and the date of this Report.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL:

There were no significant and material orders passed by the regulators or courts or tribunal which would impact the going concern status and the Company's operations in future.

INTERNAL FINANCIAL CONTROLS:

The company has adequate internal financial controls over financial reporting and such controls were operating effectively throughout the year.

REPORTING OF FRAUD:

The Auditors of the Company have not reported any fraud as specified under section 143(12) of the Companies Act, 2013.

INSOLVENCY PROCEEDINGS:

No application has been made by the Company or no proceedings are pending against the Company under the Insolvency and Bankruptcy Code 2016 during the year.

DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

The disclosure is not applicable as the Company has not undertaken any one-time settlement with the banks or financial institutions during the year.

COMPLIANCE ON SECRETARIAL STANDARDS:

The Company has complied with Secretarial Standard - 1 on Meetings of the Board of Directors and Secretarial Standard - 2 on General Meetings and Secretarial Standard - 4 on report of the Board of Directors.

CLARIFICATION ON AUDITOR'S REMARK IN THEIR REPORT:

There were no remarks in the Auditor's report and hence no clarification is required.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

The company was not required to transfer any amount to the Investor Education and Protection Fund.

DIRECTORS' RESPONSIBILITY STATEMENT:

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013:

in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and the Loss of the company for that period;

the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

the directors had prepared the annual accounts on a going concern basis; and

the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

PARTICULARS OF EMPLOYEES:

The provision of Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable since the company is not a listed company.

ACKNOWLEDGEMENT:

Your Directors wish to place on record their deep gratitude and appreciation towards the Company's suppliers, customers, investors, bankers, Government of India, State Government and other regulatory authorities for their continued support during the year. Your Directors also acknowledge the commitment and the dedication of the employees at all levels who have contributed to the growth of the Company.

For and on behalf of the Board

Date:08.09.2024

Place: Mysuru

Badari Narayan Nagaradagadde
(DIN:
00569510)

Chairman and Whole-Time Director& CEO

Form No.AOC-2

(Pursuant to clause(h) of sub section(3) of section 134 of the Companies Act, 2013 and Rule 8 (2) of the Companies (Accounts) Rules, 2014)

1. Details of contracts or arrangement or transaction at arm's length basis:

S. No	Name of the Related Party & Nature of Relationship	Nature of transactions	Duration of transactions	Value of Transaction (in Rs.)	Date(s) of approval by the Board, if any	Amount paid as advances, if any:
1.	Mr. Nagarada Gadde Srivatsa Sarang (son of Badari Narayan Nagarada Gadde Whole Time Director & CEO and and Mrs. Narayan Kalindhi , Director and Brothers of Mr. Vijaya Gopal Nagaradagadde, Managing Director and Mr. Nagarada Gadde Vishnu Shreyas, Whole time director &CFO of the Company)	office or place of profit	In employment	7,70,390/-	17.05.2023	NA
2	Mrs. Puja Balaji (spouse of Mr. Nagarada Gadde Vishnu Shreyas, Whole Time Director & CFO of the Company)	office or place of profit	In employment	3,76,584/-	17.05.2023	NA

2. Details of contracts or arrangement or transaction not at arm's length basis: NA

For and on behalf of the Board

SD-

Date: 08.09.2024

Place: Mysuru

00569510)

Badari Narayan Nagaradagadde
(DIN:

Chairman and Whole-Time Director& CEO

[400200] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Annexure -Auditors report	
Disclosure in auditors report relating to inventories	Annexure -Auditors report	
Disclosure in auditors report relating to loans		Annexure -Auditors report
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Annexure -Auditors report
Disclosure in auditors report relating to deposits accepted		Annexure -Auditors report
Disclosure in auditors report relating to maintenance of cost records		Annexure -Auditors report
Disclosure in auditors report relating to statutory dues [TextBlock]	Annexure -Auditors report	
Disclosure in auditors report relating to default in repayment of financial dues	Annexure -Auditors report	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Annexure -Auditors report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Annexure -Auditors report	
Disclosure in auditors report relating to managerial remuneration	Annexure -Auditors report	
Disclosure in auditors report relating to Nidhi Company		Annexure -Auditors report
Disclosure in auditors report relating to transactions with related parties	Annexure -Auditors report	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Annexure -Auditors report	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Annexure -Auditors report
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Annexure -Auditors report

Details regarding auditors [Table]**..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	P. Murali & Co
Name of auditor signing report	Krishna Rao Ayyagari
Firms registration number of audit firm	007257S
Membership number of auditor	020085
Address of auditors	# 6-3-655/2/3, Somajiguda Hyderabad Telangana -500082
Permanent account number of auditor or auditor's firm	AADFP2033K
SRN of form ADT-1	R47998638
Date of signing audit report by auditors	08/09/2024
Date of signing of balance sheet by auditors	08/09/2024

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (2) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

Chairman and Whole-Time Director& CEO

INDEPENDENT AUDITOR'S REPORT

To the Members of
M/s. S3V VASCULAR TECHNOLOGIES LIMITED
(formerly known as S3V Vascular Technologies Private Limited)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of M/s. S3V VASCULAR TECHNOLOGIES LIMITED ("the Company"), which balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at March 31, 2024, Loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. The responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for ascertaining the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial Reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has an adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial statements.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings of the audit, including any weaknesses in internal financial controls.

audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance to the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that disclosure should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of section 143 of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 to the extent applicable.

As required by Section 143(3) of the Act, we further report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of the records.

The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, and the rules issued there under.

On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, we report that no director is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

With respect to the adequacy of the internal financial controls over financials' reporting of the Company and the operating effectiveness of the controls, refer to our separate Report in "Annexure B".

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Accounts) Rules, 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. A) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, or intermediaries ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly, invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company to guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- B) The Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any other persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company will, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- C) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (A) & (B) above, contain any material misstatement.
- v. The company has not declared or paid any dividend during the year.
- vi. The Company has used such accounting software for maintaining its books of account which has a feature of recording audit trail in an immutable and tamper-evident manner and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has been preserved by the company as per the statutory requirements for record retention.

For P. Murali & Co.,
Chartered Accountants
FRN: 007257S
SD-
A Krishna Rao
Partner
M.No : 020085
UDIN : 24020085BKAUVM7496

Place: Hyderabad
Date: 08.09.2024

Annexure A to the Auditors Report

Annexure referred to in Independent Auditors Report to the Members of M/s S3V VASCULAR TECHNOLOGIES LIMITED on the subject of the audit for the year ended 31st March 2024, we report that:

In respect of the Company's Property, plant and equipment:

(i) According to the information and explanations given to us and on an overall examination of the financial statements of the company, the company has maintained proper records showing full particulars, including quantitative details and situation of Property Plant & Equipment.

(ii) According to the information and explanations given to us and on an overall examination of the financial statements of the company, the company has maintained proper records showing full particulars of intangible assets.

According to the information and explanations given to us and on the basis of our examination of the records of the company, the Property Plant & Equipment has been physically verified by the management at regular intervals, as informed to us no material discrepancies were noticed on such verification. In our opinion, the frequency of verification is reasonable.

According to the information and explanations given to us and on the basis of our examination of records of the Company, the title of immovable properties are held in the name of the Company.

According to the information and explanations given to us and on the basis of our examination of records, the company has not created any new Property Plant and Equipment or intangible assets during the period under review.

As per the information provided by the management, no proceedings have been initiated or are pending against the company for violation of property under the Benami Transactions (Prohibition) Act, 1988.

In respect of the Company's Inventory:

As per information and explanation given to us, the physical verification of inventory has been conducted at reasonable intervals during the year and no material discrepancies were noticed on such verification.

The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and the quarterly returns or statements filed by the company with such banks or financial institutions with the books of account of the Company.

During the year the Company has not made investments in, provided any guarantee or security or granted any loans or advances unsecured to Companies, Firms, Limited Liability Partnerships or other Parties.

According to the information and explanations given to us and as per the records examined, the Company has not granted any loans or investments, or provided any guarantee or security to the parties covered under section 185 and 186 of the Act.

The Company has not accepted any deposits from the public offer covered under Section 73 to 76 of the Companies Act, 2013 and thereunder to the extent notified.

The maintenance of cost records has not been specified by the Central Government under section 148(1) of "the Act" for the business carried out by the Company.

According to the information and explanations given to us, in respect of statutory dues:

There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Goods and Services Tax and other material statutory dues in arrears as at 31st March 2024 for a period of more than 6 months from the date they became payable.

There are no statutory dues, which have not been deposited on account of any disputes.

Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the company has not recorded any transactions which are not recorded in the books of account have been surrendered or disclosed as income during the year in its tax assessments under the Income Tax Act.

(a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of borrowings or in the payment of interest thereon to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our examination of records, the company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the company has utilized term loans for the purpose for which the funds were raised during the year.

(d) According to the information and explanations given to us and on an overall examination of the financial statements of the company, the short term loans have not been utilised for long term purposes.

(e) The company does not have any subsidiaries.

(a) The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has made Private Placement of shares during the year, in accordance with the requirements of section 42 of the Companies Act, 2013 and the funds raised have been used for the purposes for which the funds were raised. The company has not made any preferential allotments or partly paid convertible debentures during the year.

a) According to the information and explanations given to us, no material fraud by the company or on the company by its officers been noticed or reported during the course of our Audit.

b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act, 2013 in form ADT- 4 as prescribed under rule 13 of the companies (Audit and Auditors) Rules, 2014 with the Central Government, during the date of this report.

As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it.

The Company has entered into transactions with related parties in compliance with the provisions of section 177 and 188 of the Companies Act, 2013. All such related party transactions have been disclosed in the financial statements as required under Accounting standard (AS) 18, 19 and 20, and disclosures specified under section 133 of the Act, read with relevant rules issued there under.

a) In our opinion and based on our examination, the company has an adequate internal audit system commensurate with the size and nature of its business.

b) The internal audit specified in sec 138 of Companies Act 2013, is not applicable to the company.

According to the information and explanations given to us, the Company has not entered into non-cash transactions with its directors or persons connected with him.

a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities.

c) The Company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India.

d) The Company is not a part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2010).

The Company has incurred cash losses of Rs. 9,854.34 (in thousands) in the current and no cash losses in the immediately preceding financial year.

There has been no resignation of the statutory auditors during the year.

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is only our assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will be paid by the Company as and when they fall due.

The Company is not covered under the provisions of section 135 of the Companies Act, 2013.

For P. Murali & Co.,
Chartered Accountants
FRN: 007257S

A Krishna Rao
Partner
M.No : 020085

UDIN : 24020085BKAUVM7496

Place: Hyderabad
Date: 08.09.2024

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

Report on the Internal Financial Controls over Financial Reporting under Clause(i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of M/s. S3V VASCULAR TECHNOLOGIES LIMITED (formerly S3V Vascular Technologies Private Limited) ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of errors and fraud, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required by the Companies Act, 2013.

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were in place and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles and that receipts and expenditures are being made only in accordance with the authorization of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitation of Internal Financial Controls over Financial Reporting

Because of the inherent limitation of internal financial controls over financial reporting, including the possibility of collusion or improper override of controls, material misstatements due to error or fraud may occur and not be detected. Also, the effectiveness of internal financial controls over financial reporting to future periods is subject to the risk that the internal financial control over financial reporting could become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may decline over time.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, maintained adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For P. Murali & Co.
Chartered Accountants
FRN: 007257S

-SD-
A Krishna Rao
Partner
Membership No :020085

UDIN. 24020085BKAUVM7496
Place: Hyderabad
Date : 08.09.2024

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	1,91,785.9	1,32,192.64	
Reserves and surplus	12,15,686.96	2,58,401.17	
Total shareholders' funds	14,07,472.86	3,90,593.81	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	1,11,839.94	2,11,079.64	
Deferred tax liabilities (net)	18,980.65	17,587.98	
Other long-term liabilities	14,981.93	35,737.57	
Long-term provisions	4,008.8	3,390.77	
Total non-current liabilities	1,49,811.32	2,67,795.96	
Current liabilities [Abstract]			
Short-term borrowings	1,41,199.83	85,960.72	
Trade payables	43,581.07	40,746.44	
Other current liabilities	32,700.27	10,369.4	
Short-term provisions	1,372.5	706.06	
Total current liabilities	2,18,853.67	1,37,782.62	
Total equity and liabilities	17,76,137.85	7,96,172.39	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	2,56,393.53	2,01,459.69	1,85,373.51
Intangible assets	1,157.97	1,453.8	1,749.61
Tangible assets capital work-in-progress	18,572.58	14,080.66	
Intangible assets under development or work-in-progress	47,390.22	14,021.67	
Total fixed assets	3,23,514.3	2,31,015.82	
Non-current investments	0	0	
Long-term loans and advances	1,12,834.43	1,23,541.6	
Total non-current assets	4,36,348.73	3,54,557.42	
Current assets [Abstract]			
Current investments	0	0	
Inventories	1,31,732.72	69,282.76	
Trade receivables	3,70,831.72	3,39,701.41	
Cash and bank balances	7,69,658.46	15,699.47	
Short-term loans and advances	0	0	
Other current assets	67,566.22	16,931.33	
Total current assets	13,39,789.12	4,41,614.97	
Total assets	17,76,137.85	7,96,172.39	

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]****..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing financial statements [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]			
Details of directors signing financial statements [Abstract]			
Details of directors signing financial statements [LineItems]			
Name of director signing financial statements [Abstract]			
First name of director	BADARI NARAYAN	VIJAYA GOPAL	NAGARADA
Middle name of director			GADDE
Last name of director	NAGARADA GADDE	NAGARADAGADDE	VISHNU SHREYAS
Designation of director	Whole Time Director &CEO	Managing Director	Whole Time Director &CFO
Director identification number of director	00569510	03490341	06949149
Date of signing of financial statements by director	08/09/2024	08/09/2024	08/09/2024

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Name of company secretary	Anuj Mehta
Permanent account number of company secretary	BTBPA6002R
Date of signing of financial statements by company secretary	08/09/2024
Name of chief financial officer	NAGARADA GADDE VISHNUSHREYAS
Permanent account number of chief financial officer	ATMPV5860C
Date of signing of financial statements by chief financial officer	08/09/2024

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	-30,569.65	6,525.57	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	20,715.31	17,274.48	
Total adjustments to profit (loss)	20,715.31	17,274.48	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-62,449.96	-12,798.41	
Adjustments for decrease (increase) in trade receivables	-81,765.19	-13,174.17	
Adjustments for increase (decrease) in trade payables	81,071.05	-14,076.13	
Total adjustments for working capital	-63,144.1	-40,048.71	
Total adjustments for reconcile profit (loss)	-42,428.79	-22,774.23	
Net cash flows from (used in) operations	-72,998.44	-16,248.66	
Interest received	24,026.57	2,703.35	
Income taxes paid (refund)	-588.63	-212.81	
Net cash flows from (used in) operating activities before extraordinary items	-48,383.24	-13,332.5	
Net cash flows from (used in) operating activities	-48,383.24	-13,332.5	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	1,15,717.3	37,033.71	
Interest received	-588.64	-212.81	
Other inflows (outflows) of cash	13,210.67	-1,06,553.45	
Net cash flows from (used in) investing activities before extraordinary items	-1,03,095.27	-1,43,799.97	
Net cash flows from (used in) investing activities	-1,03,095.27	-1,43,799.97	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	10,48,841.38	36,374.45	
Repayments of borrowings	99,239.71	-1,21,648.47	
Interest paid	24,026.57	2,703.35	
Other inflows (outflows) of cash	-20,137.6	9,547.03	
Net cash flows from (used in) financing activities before extraordinary items	9,05,437.5	1,64,866.6	
Net cash flows from (used in) financing activities	9,05,437.5	1,64,866.6	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7,53,958.99	7,734.13	
Net increase (decrease) in cash and cash equivalents	7,53,958.99	7,734.13	
Cash and cash equivalents cash flow statement at end of period	7,69,658.46	15,699.47	7,965.34

[200100] Notes - Share capital**Disclosure of classes of share capital [Table]****..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,50,00,000	[shares] 1,90,00,000		[shares] 1,90,00,000
Value of shares authorised	2,50,000	1,90,000		1,90,000
Number of shares issued	[shares] 1,91,78,590	[shares] 1,32,19,264		[shares] 1,35,89,284
Value of shares issued	1,91,785.9	1,32,192.64		1,35,892.84
Number of shares subscribed and fully paid	[shares] 1,91,78,590	[shares] 1,32,19,264		[shares] 1,35,89,284
Value of shares subscribed and fully paid	1,91,785.9	1,32,192.64		1,35,892.84
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,91,78,590	[shares] 1,32,19,264		[shares] 1,35,89,284
Total value of shares subscribed	1,91,785.9	1,32,192.64		1,35,892.84
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,91,78,590	[shares] 1,32,19,264		[shares] 1,35,89,284
Value of shares called	1,91,785.9	1,32,192.64		1,35,892.84
Value of shares paid-up	1,91,785.9	1,32,192.64		1,35,892.84
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 59,59,326	[shares] 2,06,673		[shares] 3,70,020
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 59,59,326	[shares] 2,06,673		[shares] 3,70,020
Total increase (decrease) in number of shares outstanding	[shares] 59,59,326	[shares] 2,06,673		[shares] 3,70,020
Number of shares outstanding at end of period	[shares] 1,91,78,590	[shares] 1,32,19,264	[shares] 1,30,12,591	[shares] 1,35,89,284
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of other private placement issue during period	5,95,93,260	20,66,730		37,00,200
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total aggregate amount of increase in share capital during period	5,95,93,260	20,66,730		37,00,200
Total increase (decrease) in share capital	5,95,93,260	20,66,730		37,00,200
Share capital at end of period	1,91,785.9	1,32,192.64		1,35,892.84
Rights preferences and restrictions attaching to class of share capital				

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]				
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			EQUITY SHARES	EQUITY SHARES
Number of shares authorised	[shares] 1,90,00,000		[shares] 1,90,00,000	[shares] 1,90,00,000
Value of shares authorised	1,90,000		1,90,000	1,90,000
Number of shares issued	[shares] 1,32,19,264		[shares] 1,35,89,284	[shares] 1,32,19,264
Value of shares issued	1,32,192.64		1,35,892.84	1,32,192.64
Number of shares subscribed and fully paid	[shares] 1,32,19,264		[shares] 1,35,89,284	[shares] 1,32,19,264
Value of shares subscribed and fully paid	1,32,192.64		1,35,892.84	1,32,192.64
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 1,32,19,264		[shares] 1,35,89,284	[shares] 1,32,19,264
Total value of shares subscribed	1,32,192.64		1,35,892.84	1,32,192.64
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,32,19,264		[shares] 1,35,89,284	[shares] 1,32,19,264
Value of shares called	1,32,192.64		1,35,892.84	1,32,192.64
Value of shares paid-up	1,32,192.64		1,35,892.84	1,32,192.64
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 2,06,673		[shares] 3,70,020	[shares] 2,06,673
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 2,06,673		[shares] 3,70,020	[shares] 2,06,673
Total increase (decrease) in number of shares outstanding	[shares] 2,06,673		[shares] 3,70,020	[shares] 2,06,673
Number of shares outstanding at end of period	[shares] 1,32,19,264	[shares] 1,30,12,591	[shares] 1,35,89,284	[shares] 1,32,19,264
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of other private placement issue during period	20,66,730		37,00,200	20,66,730
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total aggregate amount of increase in share capital during period	20,66,730		37,00,200	20,66,730
Total increase (decrease) in share capital	20,66,730		37,00,200	20,66,730
Share capital at end of period	1,32,192.64	13,01,25,910	1,35,892.84	1,32,192.64
Rights preferences and restrictions attaching to class of share capital				0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				0

Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]				0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Equity shares 1 [Member]	Preference shares [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised		[shares] 60,00,000	[shares] 0	
Value of shares authorised		60,000	0	
Number of shares issued		[shares] 55,89,306	[shares] 0	
Value of shares issued		55,893.06	0	
Number of shares subscribed and fully paid		[shares] 55,89,306	[shares] 0	
Value of shares subscribed and fully paid		55,893.06	0	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 55,89,306	[shares] 0	
Total value of shares subscribed		55,893.06	0	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 55,89,306	[shares] 0	
Value of shares called		55,893.06	0	
Value of shares paid-up		55,893.06	0	
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering		[shares] 0	[shares] 0	
Number of shares issued as bonus shares		[shares] 0	[shares] 0	
Number of shares issued in other private placement		[shares] 55,89,306	[shares] 0	
Number of shares allotted for contracts without payment received in cash		[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation		[shares] 0	[shares] 0	
Number of other issues of shares		[shares] 0	[shares] 0	
Total aggregate number of shares issued during period		[shares] 55,89,306	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 55,89,306	[shares] 0	
Number of shares outstanding at end of period	[shares] 1,30,12,591	[shares] 55,89,306	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period		0	0	
Amount of bonus issue during period		0	0	
Amount of other private placement issue during period		5,58,93,060	0	
Amount of issue allotted for contracts without payment received in cash during period		0	0	
Amount of issue under scheme of amalgamation during period		0	0	
Amount of other issues during period		0	0	
Total aggregate amount of increase in share capital during period		5,58,93,060	0	
Total increase (decrease) in share capital		5,58,93,060	0	
Share capital at end of period	13,01,25,910	55,893.06	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	

Disclosure of classes of share capital [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Preference shares 1 [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share	Non-Cumulative Compulsorily Convertible Preference Shares	0	
Number of shares authorised	[shares] 60,00,000	[shares] 0	
Value of shares authorised	60,000	0	
Number of shares issued	[shares] 55,89,306	[shares] 0	
Value of shares issued	55,893.06	0	
Number of shares subscribed and fully paid	[shares] 55,89,306	[shares] 0	
Value of shares subscribed and fully paid	55,893.06	0	
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid	0	0	
Total number of shares subscribed	[shares] 55,89,306	[shares] 0	
Total value of shares subscribed	55,893.06	0	
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 55,89,306	[shares] 0	
Value of shares called	55,893.06	0	
Value of shares paid-up	55,893.06	0	
Par value per share	[INR/shares] 10	[INR/shares] 0	
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]			
Changes in number of shares outstanding [Abstract]			
Increase in number of shares outstanding [Abstract]			
Number of shares issued in public offering	[shares] 0	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	[shares] 0	
Number of shares issued in other private placement	[shares] 55,89,306	[shares] 0	
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	
Number of other issues of shares	[shares] 0	[shares] 0	
Total aggregate number of shares issued during period	[shares] 55,89,306	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 55,89,306	[shares] 0	
Number of shares outstanding at end of period	[shares] 55,89,306	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]			
Changes in share capital [Abstract]			
Increase in share capital during period [Abstract]			
Amount of public issue during period	0	0	
Amount of bonus issue during period	0	0	
Amount of other private placement issue during period	5,58,93,060	0	
Amount of issue allotted for contracts without payment received in cash during period	0	0	
Amount of issue under scheme of amalgamation during period	0	0	
Amount of other issues during period	0	0	
Total aggregate amount of increase in share capital during period	5,58,93,060	0	
Total increase (decrease) in share capital	5,58,93,060	0	
Share capital at end of period	55,893.06	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	

Disclosure of shareholding more than five per cent in company [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	BADARI NARAYAN NAGARADAGADDE	BADARI NARAYAN NAGARADAGADDE	NARAYAN KALINDHI	NARAYAN KALINDHI
PAN of shareholder	AASPN3284H	AASPN3284H	ACVPK3181F	ACVPK3181F
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 32,14,611	[shares] 31,80,853	[shares] 16,15,817	[shares] 15,54,587
Percentage of shareholding in company	16.76%	24.06%	8.43%	11.76%

Disclosure of shareholding more than five per cent in company [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	V I J A Y A GOPALNAGARADAGADDE	V I J A Y A GOPALNAGARADAGADDE	NAGARADA G A D D E VISHNUSHREYAS	NAGARADA G A D D E VISHNUSHREYAS
PAN of shareholder	AIKPV6456D	AIKPV6456D	ATMPV5860C	ATMPV5860C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 11,72,903	[shares] 11,72,903	[shares] 9,68,810	[shares] 9,68,810
Percentage of shareholding in company	6.12%	8.87%	5.05%	7.33%

Disclosure of shareholding more than five per cent in company [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 5 [Member]		Shareholder 6 [Member]	Shareholder 7 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Non-Cumulative Compulsorily Convertible Preference Shares	Non-Cumulative Compulsorily Convertible Preference Shares
Name of shareholder	Srivatsa Sarang	Srivatsa Sarang	LANDT WELFARE COMPANY LIMITED	MAHIMA STOCKS PRIVATE LIMITED
CIN of shareholder			U91110MH2004PLC146416	U67120MH2005PTC154050
PAN of shareholder	CLTPS9280G	CLTPS9280G	AAACL9953E	AAECM2983K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 8,99,844	[shares] 9,68,810	[shares] 14,20,455	[shares] 10,79,580
Percentage of shareholding in company	4.69%	7.33%	7.41%	5.63%

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of reserves [Axis]	Reserves [Member]			Securities premium account [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-31,962.33	5,616.73		0
Other additions to reserves	9,89,248.12	34,307.72		9,89,248.12
Total additions to reserves	9,57,285.79	39,924.45		9,89,248.12
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	9,57,285.79	39,924.45		9,89,248.12
Reserves at end of period	12,15,686.96	2,58,401.17	2,18,476.72	14,13,205.14

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of reserves [Axis]	Securities premium account [Member]		Surplus [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		-31,962.33	5,616.73
Other additions to reserves	34,307.72		0	0
Total additions to reserves	34,307.72		-31,962.33	5,616.73
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	34,307.72		-31,962.33	5,616.73
Reserves at end of period	4,23,957.03	3,89,649.31	-1,97,518.18	-1,65,555.86

Statement of changes in reserves [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of reserves [Axis]	Surplus [Member]
	31/03/2022
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	-1,71,172.59

[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	76,281.5	1,44,669.47	35,558.44	66,410.17
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	73,649.4	1,40,685.96	57,779.4	67,717.02
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	57,779.4	67,717.02	15,870	72,968.94
Nature of security [Abstract]				
Nature of security	Collateral security of assets under primary charge to Indian Overseas Bank	Collateral security of assets under primary charge to Indian Overseas Bank		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from others [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	15,870	72,968.94	35,558.44	66,410.17
Nature of security [Abstract]				
Nature of security	Textual information (3) [See below]	Textual information (4) [See below]		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from directors [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	35,558.44	66,410.17	2,632.1	3,983.51
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans taken for fixed assets [Member]		Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,632.1	3,983.51	2,632.1	3,983.51
Nature of security [Abstract]				
Nature of security			Vehicle	Vehicle
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(7)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,41,199.83	85,960.72	1,40,134.95	85,152.29
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(8)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,11,184.95	70,677.29	1,11,184.95	70,677.29
Nature of security [Abstract]				
Nature of security			Hypothecation of stock and book debts	Hypothecation of stock and book debts
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(9)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	28,950	14,475	28,950	14,475
Nature of security [Abstract]				
Nature of security			Hypothecation of stock and book debts	Hypothecation of stock and book debts
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(10)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Loans taken for fixed assets [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,064.88	808.43	1,064.88	808.43
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(11)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	1,064.88	808.43
Nature of security [Abstract]		
Nature of security	Vehicle	Vehicle
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

Textual information (3)

Nature of security

Corporate guarantee in favour of TDB, personal guarantee by two directors, pledging of 11,39,758 shares by one of the Directors and further secured by hypothecation of equipments to be procured for the project and secondary charge on all current assets and collateral security of assets under primary charge to Indian Overseas Bank.

Textual information (4)

Nature of security

Corporate guarantee in favour of TDB, personal guarantee by two directors, pledging of 11,39,758 shares by one of the Directors and further secured by hypothecation of equipments to be procured for the project and secondary charge on all current assets and collateral security of assets under primary charge to Indian Overseas Bank.

[201000] Notes - Tangible assets

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]		Office building [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]		Assets held under lease [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets					straight method	line straight method
Useful lives or depreciation rates tangible assets					30 years	30 years

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	Owned assets [Member]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets		straight method	line straight method	line straight method		
Useful lives or depreciation rates tangible assets		15 years	10 years	10 years		

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Motor vehicles [Member]		Computer equipments [Member]		Other tangible assets [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	straight method	line straight method	line straight method	line straight method		
Useful lives or depreciation rates tangible assets	8 years	8 years	3 years	3 years		

Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Plantations [Member]	Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]			
Disclosure of additional information tangible assets [LineItems]			
Depreciation method tangible assets	straight line method	straight line method	straight line method
Useful lives or depreciation rates tangible assets	15 years	10 years	10 years

Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	76,668.32	33,064.82		76,668.32	33,064.82	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-20,419.51	-16,978.64				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	2,169.61	0		2,169.61	0	
Total disposals tangible assets	2,169.61	0		2,169.61	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	854.63	0		0	0	
Total other adjustments tangible assets	854.63	0		0	0	
Total changes in tangible assets	54,933.83	16,086.18		74,498.71	33,064.82	
Tangible assets at end of period	2,56,393.53	2,01,459.69	1,85,373.51	3,71,984.53	2,97,485.82	2,64,421

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	20,419.51	16,978.64		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	-854.63	0		0	0	
Total other adjustments tangible assets	-854.63	0		0	0	
Total changes in tangible assets	19,564.88	16,978.64		0	0	
Tangible assets at end of period	1,15,591	96,026.13	79,047.49	6,175.1	6,175.1	6,175.1

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	6,175.1	6,175.1	6,175.1	0	0	0

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,722.35	-1,658.14				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,722.35	-1,658.14		0	0	
Tangible assets at end of period	43,731.09	45,453.44	47,111.58	52,362.83	52,362.83	52,362.83

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Buildings [Member]			Factory building [Member]		
Sub classes of tangible assets [Axis]	Assets held under lease [Member]			Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,722.35	1,658.14		-1,722.35	-1,658.14	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,722.35	1,658.14		-1,722.35	-1,658.14	
Tangible assets at end of period	8,631.74	6,909.39	5,251.25	43,731.09	45,453.44	47,111.58

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Factory building [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,722.35	1,658.14	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		1,722.35	1,658.14	
Tangible assets at end of period	52,362.83	52,362.83	52,362.83	8,631.74	6,909.39	5,251.25

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	72,256.89	28,082.29		72,256.89	28,082.29	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-16,071.2	-13,101.19				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	2,169.61	0		2,169.61	0	
Total disposals tangible assets	2,169.61	0		2,169.61	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	854.63	0		0	0	
Total other adjustments tangible assets	854.63	0		0	0	
Total changes in tangible assets	54,870.71	14,981.1		70,087.28	28,082.29	
Tangible assets at end of period	1,93,366.66	1,38,495.95	1,23,514.85	2,85,187.35	2,15,100.07	1,87,017.78

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Plant and equipment [Member]			Factory equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				72,256.89	28,082.29	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	16,071.2	13,101.19		-16,071.2	-13,101.19	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		2,169.61	0	
Total disposals tangible assets	0	0		2,169.61	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	-854.63	0		854.63	0	
Total other adjustments tangible assets	-854.63	0		854.63	0	
Total changes in tangible assets	15,216.57	13,101.19		54,870.71	14,981.1	
Tangible assets at end of period	91,820.69	76,604.12	63,502.93	1,93,366.66	1,38,495.95	1,23,514.85

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	72,256.89	28,082.29				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				16,071.2	13,101.19	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	2,169.61	0		0	0	
Total disposals tangible assets	2,169.61	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		-854.63	0	
Total other adjustments tangible assets	0	0		-854.63	0	
Total changes in tangible assets	70,087.28	28,082.29		15,216.57	13,101.19	
Tangible assets at end of period	2,85,187.35	2,15,100.07	1,87,017.78	91,820.69	76,604.12	63,502.93

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	677.15	182.19		677.15	182.19	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-506.64	-718.09				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	170.51	-535.9		677.15	182.19	
Tangible assets at end of period	2,006.25	1,835.73	2,371.63	7,527.33	6,850.18	6,667.99

Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	3,589.47	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	506.64	718.09		-726.53	-348.16	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	506.64	718.09		-726.53	3,241.31	
Tangible assets at end of period	5,521.08	5,014.45	4,296.36	4,948.86	5,675.39	2,434.08

Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	3,589.47				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				726.53	348.16	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	3,589.47		726.53	348.16	
Tangible assets at end of period	6,725.18	6,725.18	3,135.71	1,776.32	1,049.79	701.63

Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	3,589.47		0	3,589.47	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-726.53	-348.16				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-726.53	3,241.31		0	3,589.47	
Tangible assets at end of period	4,948.86	5,675.39	2,434.08	6,725.18	6,725.18	3,135.71

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				242.24	849.23	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	726.53	348.16		-359.1	-352.63	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	726.53	348.16		-116.86	496.6	
Tangible assets at end of period	1,776.32	1,049.79	701.63	1,135.5	1,252.36	755.76

Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	242.24	849.23				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				359.1	352.63	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	242.24	849.23		359.1	352.63	
Tangible assets at end of period	3,039.29	2,797.05	1,947.82	1,903.79	1,544.69	1,192.06

Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,238.2	326.08		2,238.2	326.08	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-611.56	-463.67				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,626.64	-137.59		2,238.2	326.08	
Tangible assets at end of period	2,320.23	693.59	831.18	5,828.88	3,590.68	3,264.6

Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Computer equipments [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1,253.84	35.56	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	611.56	463.67		-422.13	-336.76	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	611.56	463.67		831.71	-301.2	
Tangible assets at end of period	3,508.65	2,897.09	2,433.42	2,709.84	1,878.13	2,179.33

Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,253.84	35.56				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				422.13	336.76	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,253.84	35.56		422.13	336.76	
Tangible assets at end of period	5,138.57	3,884.73	3,849.17	2,428.73	2,006.6	1,669.84

Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Electrical equipments & Air Conditioners	Electrical equipments and Air Conditioners		Electrical equipments & Air Conditioners	Electrical equipments and Air Conditioners	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,253.84	35.56		1,253.84	35.56	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-422.13	-336.76				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	831.71	-301.2		1,253.84	35.56	
Tangible assets at end of period	2,709.84	1,878.13	2,179.33	5,138.57	3,884.73	3,849.17

Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Electrical equipments & Air Conditioners	Electrical equipments and Air Conditioners	
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	422.13	336.76	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	422.13	336.76	
Tangible assets at end of period	2,428.73	2,006.6	1,669.84

[201100] Notes - Intangible assets

Disclosure of additional information intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets					5-10 years	5-10 years
Description of amortization method used					straight method	straight method

Disclosure of additional information intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Other intangible assets [Member]		Know-how [Member]		Other intangible assets, others [Member]	
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets			5-10 years	5-10 years	5-10 years	5-10 years
Description of amortization method used			straight method	straight method	straight method	straight method

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0		0	0	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	0	0		0	0	
Amortization intangible assets	-295.83	-295.81				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	-295.83	-295.81		0	0	
Intangible assets at end of period	1,157.97	1,453.8	1,749.61	2,958.22	2,958.22	2,958.22

Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]			Brands and trade marks [Member]		
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				0	0	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				0	0	
Amortization intangible assets	295.83	295.81		-23.6	-23.6	
Impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers				0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets				0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	295.83	295.81		-23.6	-23.6	
Intangible assets at end of period	1,800.25	1,504.42	1,208.61	62.69	86.29	109.89

Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Brands and trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0				
Additions other than through business combinations intangible assets	0	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	0	0				
Amortization intangible assets				23.6	23.6	
Impairment loss recognised in profit or loss intangible assets				0	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets	0	0				
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0				
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0				
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0				
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	0	0		23.6	23.6	
Intangible assets at end of period	236	236	236	173.31	149.71	126.11

Disclosure of intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0		0	0	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	0	0		0	0	
Amortization intangible assets	-23.6	-23.6				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	-23.6	-23.6		0	0	
Intangible assets at end of period	62.69	86.29	109.89	236	236	236

Disclosure of intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Trade marks [Member]			Other intangible assets [Member]		
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				0	0	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				0	0	
Amortization intangible assets	23.6	23.6		-272.23	-272.21	
Impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers				0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets				0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	23.6	23.6		-272.23	-272.21	
Intangible assets at end of period	173.31	149.71	126.11	1,095.28	1,367.51	1,639.72

Disclosure of intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0				
Additions other than through business combinations intangible assets	0	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	0	0				
Amortization intangible assets				272.23	272.21	
Impairment loss recognised in profit or loss intangible assets				0	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets	0	0				
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0				
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0				
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0				
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	0	0		272.23	272.21	
Intangible assets at end of period	2,722.22	2,722.22	2,722.22	1,626.94	1,354.71	1,082.5

Disclosure of intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Know-how [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0		0	0	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	0	0		0	0	
Amortization intangible assets	-222.23	-222.21				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	-222.23	-222.21		0	0	
Intangible assets at end of period	1,095.28	1,317.51	1,539.72	2,222.22	2,222.22	2,222.22

Disclosure of intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Know-how [Member]			Other intangible assets, others [Member]		
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets				Coating Technology	Coating Technology	
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				0	0	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				0	0	
Amortization intangible assets	222.23	222.21		-50	-50	
Impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers				0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets				0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	222.23	222.21		-50	-50	
Intangible assets at end of period	1,126.94	904.71	682.5	0	50	100

Disclosure of intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Coating Technology	Coating Technology		Coating Technology	Coating Technology	
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0				
Additions other than through business combinations intangible assets	0	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	0	0				
Amortization intangible assets				50	50	
Impairment loss recognised in profit or loss intangible assets				0	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets	0	0				
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0				
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0				
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0				
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	0	0		50	50	
Intangible assets at end of period	500	500	500	500	450	400

[200400] Notes - Non-current investments

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	3,70,831.72	3,39,701.41	3,70,831.72	3,39,701.41
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	3,70,831.72	3,39,701.41	3,70,831.72	3,39,701.41
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,31,732.72	69,282.76	1,08,767.93	38,468.54
Mode of valuation			Raw Materials & Consumables	Raw Materials & Consumables

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Finished goods [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	22,964.79	30,814.22
Mode of valuation	Finished Goods	Finished Goods

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Capital advances [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	53,362.35	19,867.5	59,472.08	1,03,674.1
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	53,362.35	19,867.5	59,472.08	1,03,674.1
Nature of other loans and advances			Advances for Capital Goods Other	Advances for Capital Goods Other
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	3,390.77	3,390.77		
Provision leave encashment	618.03	0		
Provision other employee related liabilities			1,015	348.56
Total provisions for employee benefits	4,008.8	3,390.77	1,015	348.56
CSR expenditure provision	0	0	0	0
Other provisions			357.5	357.5
Total provisions	4,008.8	3,390.77	1,372.5	706.06

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	14,981.93	35,737.57
Total others, long-term	14,981.93	35,737.57
Total other long-term liabilities	14,981.93	35,737.57
Nature of other provisions	Provision for Audit Fees	Provision for Audit Fees
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Withholding taxes payable	1,963.45	395.69
Public deposit payable, current	0	0
Total other payables, current	1,963.45	395.69
Accrued salary payable	7,822.52	6,430.86
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	22,914.3	3,542.85
Total other current liabilities	32,700.27	10,369.4
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	5,65,162.85	11,397.84
Total balance with banks	5,65,162.85	11,397.84
Cash on hand	249.56	673.29
Others	2,04,246.05	3,628.34
Total cash and cash equivalents	7,69,658.46	15,699.47
Total cash and bank balances	7,69,658.46	15,699.47
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	67,566.22	16,931.33
Total other current assets	67,566.22	16,931.33

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]

Textual information (5)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Corporate information

S3V Vascular Technologies Limited (formerly S3V Vascular Technologies Private Limited) (“the Company”) is an Unlisted Public company registered in India and incorporated under the provision of Companies Act, 1956. The Company focuses on providing medical devices in the cardio-vascular market and research and development in the field of medical applications.

Significant accounting policies

Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expenditure during the year. Examples include provisions for doubtful debts, provision for employee benefits, provision for taxation, useful lives of depreciable assets, provisions for impairment, provision for contingencies, provision for warranties / discounts etc. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable.

Future results could differ from those estimates. The effects of changes in accounting estimates are reflected in the financial statements in the period in which results are known and, if material, their effects are disclosed in the financial statements.

Contingencies and events occurring after Balance Sheet date

Contingencies- Details of Contingencies are furnished separately in notes to accounts.

Events Occurring after Balance Sheet Date- All material events occurring after the Balance Sheet date but which has a bearing on the conditions that existed on the balance sheet date are taken in cognizance.

Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the Company and the revenue can be reliably measured. The following specific recognition criterion is met before revenue is recognized:

Sale of Products: Sales are recognized net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the dispatch of goods to customers. Sales include excise duty but exclude Goods & Service Tax.

Service charges / fees: Service charges / fees are recorded at invoice value earned from services performed and are recognized on a time and material basis. The related revenue is recognized as and when the services are performed.

Other income

Interest Income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.

Valuation of Inventories

Inventories are valued in accordance with the method of valuation prescribed under the Accounting Standard and are as under:

- i) Raw Materials & Consumables– At Cost.
- ii) Finished Goods - At Cost or Net realizable Value whichever is less.
- iii) Work-in-progress – At Cost.

Cost is determined on a weighted average basis. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

Property, Plant and Equipment and capital work-in-progress

PPE are stated at cost, net of accumulated depreciation and impairment losses, if any. The cost of PPE includes interest on borrowing costs attributable to acquisition of qualifying PPE up to the date the asset is ready for its intended use and other incidental expenses incurred up to the date. The cost is net of GST credit availed.

Subsequent expenditure relating to PPE is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The cost of an intangible asset comprises directly attributable expenditure towards incurred together with its purchase price, if any. Subsequent expenditure on an intangible asset after its purchase or completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of asset. Identifiable and specific costs incurred on designing and testing of new products and processes are capitalized on successful completion of technical feasibility tests, which makes the new product commercially viable and marketable.

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest (if any).

Product Development Costs pending Amortization represents expenditure incurred in respect of intangible assets under development and are carried at cost.

Costs include development cost, borrowing cost and other direct expenditure necessary to create, produce and repair the asset to be capable of operating in a manner intended by management. These are recognized assets when the company demonstrate following recognition requirements:

The Development costs can be measure reliably

The project is technically and commercially feasible

The company intends to and has sufficient resources to complete the project

The company has the ability to use or sell such intangible asset
The asset will generate probable future economic benefits.

Particulars	Amount Capitalized
Director's Remuneration – N G Badari Narayan	3,000.00
Salary/Contract Labour Charges	4,671.70
Technical Fee	7,422.69
Rent	1,523.05
Power Charges	480.61
Purchases	7,770.43
Travelling & Conveyance	2,770.23
Finance Cost	5,598.12
Machinery	131.73
Total	33,368.55

Borrowing Costs

Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of profit and loss in the period they occur. Borrowing costs, allocated to acquisition of qualifying assets, if any, up to the date of capitalization of such asset is added to the cost of assets.

Depreciation & Amortization

Depreciation on Plant Property & Equipment is provided on straight line method based on the following useful lives / residual values as prescribed in Part C of Schedule II of the Companies Act, 2013. Depreciation is charged on a proportionate basis for all fixed assets purchased and sold during the year.

Nature of Asset	Useful Life	Residual Value
Tangible Assets :		
Building	30 Years	5% of the Cost
Plant & Machinery	15 Years	5% of the Cost
Furniture & Fixtures	10 Years	5% of the Cost
Electrical Equipment	10 Years	5% of the Cost

Vehicles – Motor Car	8 Years	5% of the Cost
Computers – End user devices	3 Years	5% of the Cost
Air Conditioners	10 Years	5% of the Cost
Office Equipment	5 Years	5% of the Cost
Intangible Assets :		
Coating Technology, Trademark, Technical Knowhow – Note 1	5-10 Years	Nil

Note 1: Trademark, Knowhow & Process are amortized over a period of 5- 10 years, based on the term of the agreement.

Impairment of Assets

Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the company's fixed asset.

If any indication exists, an asset's recoverable amount is estimated.

An asset is treated as impaired when the carrying amount of asset exceeds its recoverable value.

The impairment loss is charged to Statement of profit and loss in the year in which an asset is identified as impaired.

Investments

Investments are either classified as current or long-term based on Management's intent at the time of making the investment. Current investments are carried individually, at the lower of cost and fair value. Long-term investments are carried individually at cost less provision made to recognize any diminution, other than temporary, in the value of such investment. Cost of investments include acquisition charges such as brokerage, fees and duties. Provision is made to recognize any reduction in the carrying value of long-term investments and any reversal of such reduction is credited to the Statement of Profit and Loss.

Foreign currency transactions and translation

Foreign exchange transactions are recorded at the rate prevailing on the date of the transaction. Exchange differences arising on foreign exchange transactions settled are recognised in the Statement of profit and loss.

Monetary assets and liabilities denominated in foreign currencies as at the Balance sheet date are translated at the exchange rates on that date; the resultant exchange differences are recognised in Statement of profit and loss as income or expense.

Employee benefits

Employee benefits include provident fund, employee's state insurance scheme, and gratuity.

Defined contribution plans

Contributions in respect of Employees Provident Fund which is a defined contribution scheme, are made to a fund administered and managed by the Government of India and is charged as an expense based on the amount of contribution required to be made and when services are rendered by the employees.

Defined benefit plans

The Company provides for retirement benefits in the form of gratuity. The Company accounts for its liability towards Gratuity as at the balance sheet date.

Taxes on Income

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961 and at the rates enacted by the statute on the Balance Sheet date.

Deferred tax resulting from timing difference between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the Balance Sheet date.

Deferred tax liability/asset is reviewed at each balance sheet date.

Leases

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognized as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a Straight-line basis.

Earnings per share (EPS)

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of dilutive potential equity shares.

Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingencies- Details of Contingencies are furnished separately in Note 30.

Cash and cash equivalents

Cash comprises cash on hand, in bank and demand deposits with banks. The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase, to be cash equivalents. Such cash equivalents are subject to insignificant risk of changes in value.

Cash flows are reported using in indirect method, whereby profit (loss) before extraordinary items and tax is adjusted for the effects of transaction of non- cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information

1.19. Operating Cycle

Based on the nature of activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of assets and liabilities as current and non-current.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles

27. During the year, the Company has issued 3,70,020 No. of Equity Shares at a premium of Rs.166 per share and 55,89,306 No. of Preference Shares at a premium of Rs. 166 based on the valuation report of SEBI Regd. CAT-I Merchant Banker.

28. Employee Benefits

The Company makes Provident Fund contributions to defined contribution plan ("the Scheme") for qualifying employees. Under the Scheme, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The contributions payable to the plan by the Company is at rates specified in the rules of the Scheme. Amount contributed to the Scheme is shown in Note No.21.

Company has computed its liability towards Gratuity under the Payment of Gratuity Act, 1972 and has accordingly made a cumulative provision for Rs. 3,390.77/- which sufficiently covers the Valuation provided by Actuaries. The Company has obtained actuarial valuation of Rs. 2,463.66 and has complied with disclosure requirements stipulated under Accounting Standards 15.

Company has computed its liability towards Bonus under the Payment of Bonus Act, 1965 and has accordingly made a cumulative provision for Rs. 702.82/-. The Company has not obtained actuarial valuation and not complied with disclosure requirements stipulated under Accounting Standards 15. However, the provision is sufficient to cover the liability if made under Actuarial Valuation.

29. Auditors' Remuneration:

Particulars	March 31,2024	March 31,2023
Statutory Audit Fee	300	3000
For Other Services	50	50
For Reimbursement of expenses	7.5	7.5

30. Related Parties Disclosure

Names of related parties and related party relationship:

Group A: Key Management Personnel:

Name	Designation
Mr. N G Badari Narayan	CEO & Whole Time Director
Dr. N G Vijaya Gopal	Managing Director
Mr. N G Vishnu Shreyas	CFO & Whole Time Director
Anuj Mehta	Company Secretary
Kalindhi Narayan	Director
Venkateswara Gowtama Mannava	Director
Srivatsa Sarang	Director's Relative
Puja B	Director's Relative

Transactions with Related Parties –		
Particulars	Group A	
31st March 2024	31st March 2023	
a) Directors' Remuneration	6,600	6,000
b) Rent	272.50	4,20
c) Interest on loan from director.	8,957.71	Nil

d) Closing Balance - Unsecured Loan	35,558.43	66,410.17
e) Commission	2,040.85	3,134.39
f) Salary (Office or place of profit)	1,146.97	325.52

31. Details of the Contingent Liabilities / Commitments:

Particulars	31st March 2024	31st March 2023
Closing Balance of Unexpired Bills Receivables	Nil	Nil
Capital Commitments	Nil	1,680.27
Export obligation under EPCG Scheme (Excluding Interest)	39,947.17	494.48

The Company is obligated to pay royalty to Technology Development Board at 0.25% on sales turnover of the product developed with Boards funds commencing from 01.01.2021 until repayment of the loan borrowed from Technology Development Board.

32. The Company has carried forward losses and unabsorbed depreciation under the Income Tax Act. In the absence of virtual certainty supported by convincing evidence that the Company will earn sufficient profits in the future to realize deferred tax assets, no deferred tax assets have been recognized on these carried forward losses and unabsorbed depreciation during the year.

In accordance with Accounting Standard 22(AS 22) issued by the ICAI, the company has accounted for deferred income tax during the year. The deferred income tax provision for the current financial year amount Rs. 1,392.67 /- towards deferred tax Liability, (FY 2022-23 - Rs. 908.84/- towards deferred tax)

33. Expenditure in Foreign Currency

Particulars	March 31,2024	March 31,2023
Value of Import on CIF Basis		
Raw Material	64,601.14	36,377.43
Other Expenditure in Foreign Currency		
Technical Fee	7,422.69	6,286.27

34. Balances in respect of some of the accounts receivables, payables, loans and advances are subject to confirmation/reconciliation.

35. The Company has received notifications from certain suppliers regarding their classification under Micro, Small and Medium Enterprises Development Act, 2006. These suppliers have been accordingly identified as MSMEs, while the remaining suppliers are categorized as regular vendors. In compliance with the provisions of the (MSME) Development Act, any disclosures related to outstanding amounts as at the year-end together with interest paid/payable if any, have been made exclusively for the identified MSME vendors.

36. In the opinion of the management, Current assets, Loans, and Advances have the value at which they are Stated in the Balance Sheet, if realized in the ordinarily course of the Business.

37. There are no charges or satisfaction to be registered with Registrar of Companies beyond the statutory period.

38. Subsequent Events

There are no significant events that occurred after the balance sheet date.

39. Additional Regulatory Information

i) The Company has not revalued any of its Property, Plant and Equipment during the year.

ii) Capital- Work in Progress (CWIP)

CWIP aging schedule

Capital work-in-progress	Amount in CWIP as on 31.03.2024				Total
Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years		
Projects in Progress	5,680.44	3,137.92	-	9,754.22	18,572.58
Projects temporarily Suspended	-	-	-	-	-

Product Development Costs pending amortization aging schedule

Product Development Costs pending amortization	Amount in CWIP as on 31.03.2024				Total
Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years		
Projects in Progress	33,368.55	830.97	-	13,190.70	47,390.22
Projects temporarily Suspended	-	-	-	-	-

iii) No loans and advances were granted to promoters, directors, KMPs and the related parties.

iv) As per information provided, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988.

v) There are no borrowings from banks or financial institutions on the basis of current assets given as security.

vi) The company was not declared as a wilful defaulter by any bank or financial institution.

vii) During the financial year 2023-24 there are no transactions with struck off companies under section 248 or 560 of the companies' act, 2013.

viii) The company has not advanced/loans/invested or received funds (either borrowed funds or share premium or any other sources or kind of funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

ix) No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

x) There is no Scheme of Arrangements that has been approved in terms of sections 230 to 237 of the companies' act, 2013

40. The Company does not have any transactions which are not recorded in books of accounts have been surrendered/disclosed as income during the year in tax assessments under Income Tax Act, 1961.

41. Corporate Social Responsibility

The company is not covered under the provisions of sec 135 of the companies act 2013.

42. Details of Crypto Currency or Virtual Currency

The Company has not traded nor has invested in Crypto Currency or Virtual Currency during the financial year

43. Previous years' figures are restated/regrouped/rearranged wherever necessary in order to conform to the current years' grouping and classification.

44. Figures have been rounded off to the nearest rupee.

SIGNATURE TO NOTES 1 To 43

for and on behalf of the Board of S3V VASCULAR TECHNOLOGIES LIMITED

N G Badari Narayan
Whole Time Director & CEO
DIN: 00569510
N G Vijaya Gopal
Managing Director
DIN: 03490341
N G Vishnu Shreyas
Whole Time Director & CFO
DIN: 06949149
Anuj Mehta
Company Secretary
M No.: A62542

For P.Murali& Co
Chartered Accountants,
FRN: 007257S

SD-

SD-

SD-

A Krishna Rao
Partner
M.No : 020085
UDIN :24020085BKAUVM7496

SD-

SD-
SD-

Place: Hyderabad

Date: 08.09.2024

Place: Mysuru

Textual information (6)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Corporate information

S3V Vascular Technologies Limited (formerly S3V Vascular Technologies Private Limited) (“the Company”) is a Unlisted public limited company registered in India and incorporated under the provision of Companies Act, 1956. The Company focuses on providing medical devices in the cardio-vascular market and research and development in the field of medical applications.

Significant accounting policies

Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expenditure during the year. Examples include provisions for doubtful debts, provision for employee benefits, provision for taxation, useful lives of depreciable assets, provisions for impairment, provision for contingencies, provision for warranties / discounts etc. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable.

Future results could differ from those estimates. The effects of changes in accounting estimates are reflected in the financial statements in the period in which results are known and, if material, their effects are disclosed in the financial statements.

Contingencies and events occurring after Balance Sheet date

Contingencies- Details of Contingencies are furnished separately in notes to accounts.

Events Occurring after Balance Sheet Date- All material events occurring after the Balance Sheet date but which has a bearing on the conditions that existed on the balance sheet date are taken in cognizance.

Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the Company and the revenue can be reliably measured. The following specific recognition criterion is met before revenue is recognized:

Sale of Products: Sales are recognized net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the dispatch of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

Service charges / fees: Service charges / fees are recorded at invoice value earned from services performed and are recognised on a time and material basis. The related revenue is recognized as and when the services are performed.

Other income

Interest Income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.

Valuation of Inventories

Inventories are valued in accordance with the method of valuation prescribed under the Accounting Standard and are as under:

- i) Raw Materials& Consumables– At Cost or Net realizable Value whichever is less.
- ii) Finished Goods– At Cost or Net realizable Value whichever is less.
- iii) Work- in – Progress – At Cost.

Cost is determined on a weighted average basis. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

Property, Plant and Equipment and capital work-in-progress

Fixed assets are stated at cost, net of accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowing costs attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental

expenses incurred up to the date. The cost is net of VAT and CENVAT credit availed.

Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The cost of an intangible asset comprises directly attributable expenditure towards incurred together with its purchase price, if any. Subsequent expenditure on an intangible asset after its purchase or completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of asset. Identifiable and specific costs incurred on designing and testing of new products and processes are capitalized on successful completion of technical feasibility tests, which makes the new product commercially viable and marketable.

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest (if any).

Borrowing Costs

Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of profit and loss in the period they occur. Borrowing costs, allocated to acquisition of qualifying assets, if any, up to the date of capitalization of such asset is added to the cost of assets.

Depreciation & Amortization

Depreciation on Plant Property & Equipment is provided on straight line method based on the following useful lives / residual values as

prescribed in Part C of Schedule II of the Companies Act, 2013. Depreciation is charged on a proportionate basis for all fixed assets purchased and sold during the year.

Nature of Asset	Useful Life	Residual Value
Tangible Assets :		
Building	30 Years	5% of the Cost
Plant & Machinery	15 Years	5% of the Cost
Furniture & Fixtures	10 Years	5% of the Cost
Electrical Equipment	10 Years	5% of the Cost
Vehicles – MotorCar	8 Years	5% of the Cost
Computers – End user devices	3 Years	5% of the Cost
Air Conditioners	10 Years	5% of the Cost
Office Equipment	5 Years	5% of the Cost
Intangible Assets :		
Coating Technology, Trademark, Technical Knowhow – Note 1	5-10 Years	Nil

Note 1: Trademark, ,Knowhow & Process are amortized over a period of 5- 10 years, based on the term of the agreement.

Impairment of Assets

Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the company's fixed asset.

If any indication exists, an asset's recoverable amount is estimated.

An asset is treated as impaired when the carrying amount of asset exceeds its recoverable value.

The impairment loss is charged to Statement of profit and loss in the year in which an asset is identified as impaired.

Investments

Investments are either classified as current or long-term based on Management's intent at the time of making the investment. Current investments are carried individually, at the lower of cost and fair value. Long-term investments are carried individually at cost less provision made to recognize any diminution, other than temporary, in the value of such investment. Cost of investments include acquisition charges such as brokerage, fees and duties. Provision is made to recognize any reduction in the carrying value of long-term investments and any reversal of such reduction is credited to the Statement of Profit and Loss.

Foreign currency transactions and translation

Foreign exchange transactions are recorded at the rate prevailing on the date of the transaction. Exchange differences arising on foreign exchange transactions settled are recognized in the Statement of profit and loss.

Monetary assets and liabilities denominated in foreign currencies as at the Balance sheet date are translated at the exchange rates on that date; the resultant exchange differences are recognized in Statement of profit and loss as income or expense.

Employee benefits

Employee benefits include provident fund, employee's state insurance scheme, and gratuity.

Defined contribution plans

Contributions in respect of Employees Provident Fund which is a defined contribution scheme, are made to a fund administered and managed by the Government of India and is charged as an expense based on the amount of contribution required to be made and when services are rendered by the employees.

Defined benefit plans

The Company provides for retirement benefits in the form of gratuity. The Company accounts for its liability towards Gratuity as at the balance sheet date.

Taxes on Income

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961 and at the rates enacted by the statute on the Balance Sheet date.

Deferred tax resulting from timing difference between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the Balance Sheet date.

Deferred tax liability/asset is reviewed at each balance sheet date.

Leases

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor or are recognized as operating leases. Lease rentals under operating leases are recognized in the Statement of Profit and Loss on a Straight-line basis.

Earnings per share (EPS)

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by weighted average number of equity shares outstanding during the year.

Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingencies- Details of Contingencies are furnished separately in Note 29.

Cash and cash equivalents

Cash comprises cash on hand, in bank and demand deposits with banks. The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase, to be cash equivalents. Such cash equivalents are subject to insignificant risk of changes in value.

Cash flows are reported using indirect method, whereby profit (loss) before extraordinary items and tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information

1.19. Operating Cycle

Based on the nature of activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of assets and liabilities as current and non-current.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

26. During the year, the Company has issued 2,06,673 No. of Equity Shares at a premium of Rs.166 per share based on the valuation report of Registered Valuer and SEBI Regd. CAT-I Merchant Banker.

27. Employee Benefits

The Company makes Provident Fund contributions to defined contribution plan ("the Scheme") for qualifying employees. Under the Scheme, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The contributions payable to the plan by the Company is at rates specified in the rules of the Scheme. Amount contributed to the Scheme is shown in Note No.22.

Company has computed its liability towards Gratuity under the Payment of Gratuity Act, 1972 and has accordingly made a cumulative provision for 3,390.77/-. The Company has not obtained actuarial valuation and not complied with disclosure requirements stipulated under Accounting Standards 15. However the provision is sufficient to cover the liability if made under Actuarial Valuation.

Company has computed its liability towards Bonus under the Payment of Bonus Act, 1965 and has accordingly made a cumulative provision for 348.56/-. The Company has not obtained actuarial valuation and not complied with disclosure requirements stipulated under Accounting Standards 15. However the provision is sufficient to cover the liability if made under Actuarial Valuation.

28. Related parties Disclosure

Names of related parties and related party relationship:

Group A: Key Management Personnel:

Name	Designation
Mr. N .G Badari Narayan	Whole Time Director
Dr.N.G Vijaya Gopal	Managing Director
Dr. N.G Vishnu Shreyas	Whole Time Director & CFO
Anuj Mehta	Company Secretary

Transactions with Related Parties –		
Particulars	Group A	
31st March 2023	31st March 2022	
a) Directors' Remuneration	6,000.00	6,000.00
b) Rent	420.00	420.00
c) Interest on loan from director.	Nil	Nil
d) Closing Balance - Unsecured Loan	66,410.17	3,787.95
e) Commission	3,134.39	7,078.94
f) Salary	325.52	370.40

29. Details of the Contingent Liabilities / Commitments:

Particulars	March 31 st ,2023	March 31 st ,2022
Closing Balance of Unexpired Bills Receivables	Nil	Nil
Capital Commitments	1,680.27	1,680.27
Export obligation under EPCG Scheme (Excluding Interest)	494.48	494.48

The Company is under obligation to sell its technical-know-how of the product and process developed using the loan borrowed from

Technology Development Board, in the event the company fails to commercialize the technology within 5 years from the date of first disbursement of the Loan. The Company is obligated to pay royalty to Technology Development Board at 0.25% on sales turnover of the product developed with Boards funds commencing from 01.01.2021 until repayment of the loan borrowed from Technology Development Board.

30. The Company has carried forward losses and unabsorbed depreciation under the Income Tax Act. In the absence of virtual certainty supported by convincing evidence that the Company will earn sufficient profits in the future to realize deferred tax assets, no deferred tax assets have been recognized on these carried forward losses and unabsorbed depreciation during the year.

In accordance with Accounting Standard 22(AS 22) issued by the ICAI, the company has accounted for deferred income tax during the year. The deferred income tax provision for the current financial year amounts to 908.84 /- towards deferred tax Liability, (FY 2021-22 - 1,235.93/- towards deferred tax)

31. Expenditure in Foreign Currency

Particulars	March 31,2023	March 31,2022
Value of Import on CIF Basis		
Raw Material	36,377.43	20,812.87
Other Expenditure in Foreign Currency		
Technological Fee	6,286.27	5,884.42
Travelling Expenses	Nil	Nil

32. Earnings in Foreign Currency

Particulars	March 31,2023	March 31,2022
a. Sale of Products	Nil	603.73

33. Balances in respect of some of the accounts receivables, payables, loans and advances are subject to confirmation/reconciliation.

34. As the Company has not received any intimation from "Suppliers" regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, whether there are any outstanding for more than 45 days is not ascertainable.

35. In the opinion of the management, Current assets, Loans, and Advances have the value at which they are Stated in the Balance Sheet.

36. There are no charges or satisfaction to be registered with Registrar of Companies beyond the statutory period.

37 . Subsequent Events

There are no significant events that occurred after the balance sheet date.

38 . Additional Regulatory Information

i) Title Deeds of the immovable property are in the name of the Company.

ii)The Company has not revalued any of its Property, Plant and Equipment during the year.

iii) No loans and advances were granted to promoters, directors, KMPs and the related parties.

iv) As per information provided, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988.

v) The company has borrowings from banks and financial institutions on the basis of security of current assets and the quarterly statements of current assets filed by the Company with banks are in agreement with the books of accounts.

vi) The company was not declared as a wilful defaulter by any bank or financial institution.

vii) During the financial year 2022-23 there are no transactions with struck off companies under section 248 of the companies Act, 2013 or section 560 of the Companies Act 1956.

viii) The company has not advanced/loans/invested or received funds (either borrowed funds or share premium or any other sources or kind of funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

ix) No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

x) There is no Scheme of Arrangements that has been approved in terms of sections 230 to 237 of the companies' Act, 2013

39. Ratios

Ratio	Numerator	Denominator	31-03-2023	31-03-2022	Variance
(a) Current Ratio	Total current assets	Total current liabilities	3.21	2.69	0.59
(b) Debt-Equity Ratio	Debt consists of borrowings and lease liabilities	Total Equity	0.76	0.57	(0.16)
(c) Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service = Interest and lease payments + Principal repayments	1.57	1.54	0.11
(d) Return on Equity Ratio	Profit After Tax	Average total equity	0.02	0.08	0.02
(e) Inventory turnover ratio	365	(Net Revenue/ Average Inventory)	121.45	109.19	37.79
(f) Trade Receivables turnover ratio	365	(Net Revenue/ Average Trade Receivables)	633.23	493.05	52.19
(g) Trade payables turnover ratio	365	(Net Revenue/ Average Trade Payables)	174.71	70.30	(19.22)
(h) Net capital turnover ratio	(Inventory Turnover Ratio + Trade receivables turnover ratio – Trade payables turnover ratio)		579.97	531.93	33.61
(i) Net profit ratio	Net Profit	Sales	0.03	0.13	0.03
(j) Return on Capital employed	Earnings Before interest and taxes	Capital Employed	0.03	0.19	0.03
(k) Return on investment.	Total Comprehensive Income	Average Total Assets	NA	NA	NA

40. The Company does not have any transactions which are not recorded in books of accounts have been surrendered/disclosed as income during the year in tax assessments under Income Tax Act, 1961.

41. Corporate Social Responsibility

The company is not covered under the provisions of sec 135 of the companies act 2013.

42. Details of Crypto Currency or Virtual Currency

The Company has not traded nor has invested in Crypto Currency or Virtual Currency during the financial year

43. Previous years' figures are restated/regrouped/rearranged wherever necessary in order to conform to the current years' grouping and classification.

44. Figures have been rounded off to the nearest thousands & decimals there of.

SIGNATURE TO NOTES 1 To 44

For P. Murali & Co For and on behalf of the Board
Chartered Accountants, S3V VASCULAR TECHNOLOGIES LIMITED
FRN: 007257S (formerly known as S3V Vascular Technologies Private Limited)

Sd/- Sd/- Sd/- Sd/-
A Krishna Rao N G Badari Narayan N G Vijaya Gopal N.G Vishnu Shreyas
Partner Whole Time Director Managing Director Whole Time Director & CFO
M.No : 020085 DIN : 00569510 DIN : 03490341 DIN: 06949149
UDIN : 23020085BGQYKB7

Place: Hyderabad Sd/-
Date: 21.10.2023 Anuj Mehta Place: Mysuru
Company Secretary Date: 21.10.2023

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	A s p e r Annexure- Accounting Policy	A s p e r Annexure- Accounting Policy

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]****..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	VENKATESWARA GOWTAMA MANNAVA	VIJAYA GOPAL NAGARADAGADDE	VIJAYA GOPAL NAGARADAGADDE	NAGARADA GADDE VISHNU SHREYAS
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AFYPM9121M	AIKPV6456D	AIKPV6456D	ATMPV5860C
Description of nature of related party relationship	Others	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Directors' Remuneration	Director Remuneration and Unsecured Loan	Director Remuneration and Interest on Unsecured Loan and Unsecured Loan	Director Remuneration and Unsecured Loan
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	600	1,800	1,800	1,200
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	1,340	306	21,742
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]**..(2)**

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	NAGARADA GADDE VISHNU SHREYAS	BADARI NARAYAN NAGARADA GADDE	BADARI NARAYAN NAGARADA GADDE	NARAYAN KALINDHI
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ATMPV5860C	AASPN3284H	AASPN3284H	ACVPK3181F
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Others
Description of nature of transactions with related party	Director Remuneration and Interest on Unsecured Loan and Unsecured Loan	Director Remuneration and Unsecured Loan and Rent Payable	Director Remuneration and Interest on Unsecured Loan and Unsecured Loan and Rent Payable	Rent Payable and Unsecured Loan
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	1,200	3,000	3,000	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	3,240	43,364	38,325	85,300
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]**..(3)**

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	NARAYAN KALINDHI	K A L A ASSOCIATES	K A L A ASSOCIATES	SRIVATSA SARANG
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACVPK3181F	AAQFK4252Q	AAQFK4252Q	CLTPS9280G
Description of nature of related party relationship	Others	Others	Others	Relatives of Key management personnel
Description of nature of transactions with related party	Rent Payable and Interest on Unsecured Loan and Unsecured Loan	Commission	Commission	Salary Payable
Related party transactions [Abstract]				
Other related party transactions expense	0	3,134	2,041	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	153	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	2,766	0	0	326
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]**..(4)**

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	7	8
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	SRIVATSA SARANG	Puja B
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	CLTPS9280G	EDUPP3315J
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Salary Payable	Salary Payable
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	770	377
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-31,962.33	5,616.73
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-31,962.33	5,616.73

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	7,69,658.46	15,699.47	7,965.34
Total cash and cash equivalents	7,69,658.46	15,699.47	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	-588.63	-212.81	
Total income taxes paid (refund)	-588.63	-212.81	

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	1,49,274.81	1,88,988.44
Revenue from sale of services	0	0
Total revenue from operations other than finance company	1,49,274.81	1,88,988.44
Total revenue from operations	1,49,274.81	1,88,988.44
Other income	2,274.43	809.58
Total revenue	1,51,549.24	1,89,798.02
Expenses [Abstract]		
Cost of materials consumed	46,968.82	85,283.87
Changes in inventories of finished goods, work-in-progress and stock-in-trade	7,849.42	-5,711.9
Employee benefit expense	27,939.98	25,718.78
Finance costs	35,646.34	13,133.02
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	20,715.32	17,274.47
Total depreciation, depletion and amortisation expense	20,715.32	17,274.47
CSR expenditure	0	0
Other expenses	42,999.01	47,574.21
Total expenses	1,82,118.89	1,83,272.45
Total profit before prior period items, exceptional items, extraordinary items and tax	-30,569.65	6,525.57
Total profit before extraordinary items and tax	-30,569.65	6,525.57
Total profit before tax	-30,569.65	6,525.57
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	1,392.68	908.84
Total tax expense	1,392.68	908.84
Total profit (loss) for period from continuing operations	-31,962.33	5,616.73
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	-31,962.33	5,616.73
Profit (loss) of minority interest	0	0
Total profit (loss) for period	-31,962.33	5,616.73
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -2.37	[INR/shares] 0.43
Diluted earnings per equity share	[INR/shares] 2.33	[INR/shares] 0.43

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	1,49,274.81	1,88,988.44
Total revenue from sale of products	1,49,274.81	1,88,988.44
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	2,274.43	809.58
Total other non-operating income	2,274.43	809.58
Total other income	2,274.43	809.58
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	12,839.84	13,133.02
Interest expense long-term loans, others	10,946.23	0
Total interest expense long-term loans	23,786.07	13,133.02
Other interest charges	11,860.27	0
Total interest expense	35,646.34	13,133.02
Total finance costs	35,646.34	13,133.02
Employee benefit expense [Abstract]		
Salaries and wages	19,345.39	16,677.56
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	3,600	6,000
Total remuneration to directors	3,600	6,000
Total managerial remuneration	3,600	6,000
Staff welfare expense	2,436.63	1,236.46
Other employee related expenses	2,557.96	1,804.76
Total employee benefit expense	27,939.98	25,718.78
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	92.82	148.82
Rent	625.76	2,083.39
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Research development expenditure	657.41	536.88
Telephone postage	221.38	193.75
Printing stationery	356.09	231.8
Travelling conveyance	6,522.13	6,187.12
Legal professional charges	1,815.88	7,990.83
Safety security expenses	2,645.11	1,500.15
Directors sitting fees	0	0
Bank charges	1,113.71	788.47
Advertising promotional expenses	15,371.75	16,274.71
Transportation distribution expenses	897.61	528
Discounting charges	27.97	12.78
Cost repairs maintenance other assets	4,662.55	2,497.81
Cost royalty	24.34	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0

Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	300	300
Payment for other services	50	50
Payment for reimbursement of expenses	7.5	7.5
Total payments to auditor	357.5	357.5
Miscellaneous expenses	7,607	8,242.2
Total other expenses	42,999.01	47,574.21
Current tax [Abstract]		
Total current tax	0	0

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	7,849.42	-5,711.9
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	7,849.42	-5,711.9
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	1,49,274.81	1,88,988.44
Total domestic turnover goods, gross	1,49,274.81	1,88,988.44
Total revenue from sale of products	1,49,274.81	1,88,988.44
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	A s p e r Annexure- Accounting Policy	A s p e r Annexure- Accounting Policy

[300700] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	BADARI NARAYAN NAGARADA GADDE	NARAYAN KALINDHI	VIJAYA GOPAL NAGARADAGADDE	BADARI NARAYAN NAGARADAGADDE
Director identification number of key managerial personnel or director	00569510	03484025	03490341	
Permanent account number of key managerial personnel or director	AASPN3284H	ACVPK3181F	AIKPV6456D	AASPN3284H
Date of birth of key managerial personnel or director	28/05/1961	23/05/1967	26/10/1989	28/05/1961
Designation of key managerial personnel or director	Whole Time Director	Director	Managing Director	CEO
Qualification of key managerial personnel or director	M.Pharma, PGPMAX(Indian school of business)	MA(Economics)	M.B.B.S	M.Pharma, PGPMAX(Indian school of business)
Shares held by key managerial personnel or director	[shares] 32,14,611	[shares] 16,15,817	[shares] 11,72,903	[shares] 32,14,611
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Key managerial personnels and directors [Axis]	5	6	7	8
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	NARENDRA K U M A R SRISRIMAL	VENKATESWARA GOWTAMA MANNAVA	NAGARADA GADDE VISHNU SHREYAS	NAGARADA GADDE VISHNU SHREYAS
Director identification number of key managerial personnel or director	01868425	07628039	06949149	
Permanent account number of key managerial personnel or director	AACPN7551K	AFYPM9121M	ATMPV5860C	ATMPV5860C
Date of birth of key managerial personnel or director	22/10/1967	26/06/1961	27/09/1993	27/09/1993
Designation of key managerial personnel or director	Director	Director	Whole Time Director	CFO
Qualification of key managerial personnel or director	Bachelor of Commerce	Graduation Or Higher Graduation	B.Tech, Global Sourcing course	B.Tech, Global Sourcing course
Shares held by key managerial personnel or director	[shares] 1,88,034	[shares] 10,000	[shares] 9,68,810	[shares] 9,68,810
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Key managerial personnels and directors [Axis]	9	10	11
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	VEERESHAM CIDDI	PRITHI SUREKA MUMMIDI	ANUJ MEHTA
Director identification number of key managerial personnel or director	09630830	09632648	
Permanent account number of key managerial personnel or director	ACUPC7860J	ANHPM6442J	BTBPA6002R
Date of birth of key managerial personnel or director	08/08/1959	20/07/1982	12/07/1997
Designation of key managerial personnel or director	Independent Director	Independent Director	Company Secretary
Qualification of key managerial personnel or director	B. Pharm, M. Pharm, Ph.D	MD Pediatrics	B.com, CS, LLB
Shares held by key managerial personnel or director	[shares] 40,000	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0